

ing in the construction of any railroad, under and by virtue of the laws authorizing and permitting the voting and levying of such tax, and when the railroad company to whom such taxes have been or may hereafter be voted has complied with the terms and conditions on which such aid or tax was or may hereafter be voted, and when such railroad company, by reason of the compliance with the terms and conditions on which such tax was voted, is entitled to receive the same and have such taxes collected and paid, neglects or refuses to receive such taxes or to permit the same to be paid and collected and certificates issued, as provided by law, for the period of six months after such tax is due and payable, such railroad company shall forfeit all *their* [its] right to such aid or tax; and the board of supervisors of the county in which such aid or tax was or may hereafter be voted and levied shall cause such tax to be abated and canceled on the tax-books of such county: *Provided*, that in all cases where taxes have been heretofore voted in aid of the construction of any railway it shall be the duty of the board of supervisors before causing the cancellation and abatement of such tax to give the railroad company to whom the tax was voted at least thirty days' notice in writing of their intention to abate and cancel such tax, such notice to be served like original notices.

Railroad companies entitled to receive tax voted failing to collect same within six months to forfeit right to same.

Duty of board of supervisors.

Companies to have notice.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Publication.

Approved, March 16, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 18, and the *Iowa State Register* March 22, 1882.

J. A. T. HULL, *Secretary of State*.

## CHAPTER 103.

### PAYMENT OF OUTSTANDING COUNTY WARRANTS.

AN ACT Enabling County Treasurers to pay Outstanding Warrants. H. F. 9.  
[Additional to Code, Title IV, Chapter 4, Relating to the County Treasurer.]

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That county treasurers are hereby authorized to issue calls for outstanding warrants at any time he may have sufficient funds on hand for which such warrant[s] *was* [were] issued; and from and after such calls have been made public interest shall cease on all warrants included in said call.

Outstanding county warrants may be called in.

Treasurers to  
publish notice.

SEC. 2. County treasurers shall publish said notice twice in the newspaper having the largest circulation in the county in which such publication is made, and each notice shall designate the warrants called.

Publication.

SEC. 3. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 16, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 20, and the *Iowa State Register* March 22, 1882.  
J. A. T. HULL, *Secretary of State*.

## CHAPTER 104.

### TELEPHONE LINES ALONG HIGHWAYS.

H. F. 136.

AN ACT to Amend Section 1324, Chapter 6, Title 10, of the Code of 1873, relating to Telegraphs.

*Be it enacted by the General Assembly of the State of Iowa:*

Code, sec. 1324,  
amended. Tele-  
phone lines may  
be built along  
highways.

SECTION 1. That section 1324 of the code of 1873, relating to telegraphs, be and the same is hereby amended by inserting after the word "telegraph," in the second line thereof, the word[s] "or telephone."

Publication.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the daily State Register and daily State Leader, newspapers published at Des Moines, Iowa.

Approved, March 16, 1882.

I hereby certify that the foregoing act was published in the daily edition of *The Iowa State Leader* March 18, and in the daily edition of the *Iowa State Register* March 22, 1882.

J. A. T. HULL, *Secretary of State*.